

**PLEASE CAREFULLY REVIEW THIS OBJECTION AND THE ATTACHMENTS
 HERETO TO DETERMINE WHETHER THIS OBJECTION
 AFFECTS YOUR CLAIM(S)**

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Attorneys for Debtors
 and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
 SOUTHERN DISTRICT OF NEW YORK**

| | | |
|--|---|-------------------------------|
| -----X | : | |
| In re | : | Chapter 11 Case No. |
| | : | |
| MOTORS LIQUIDATION COMPANY, et al., | : | 09-50026 (REG) |
| f/k/a General Motors Corp., et al. | : | |
| | : | |
| Debtors. | : | (Jointly Administered) |
| | : | |
| -----X | | |

NOTICE OF DEBTORS' TWENTY-SEVENTH OMNIBUS OBJECTION TO CLAIMS
(Incorrectly Classified Claims)

PLEASE TAKE NOTICE that on July 2, 2010, Motors Liquidation Company (f/k/a General Motors Corporation) and its affiliated debtors, as debtors in possession (the “**Debtors**”), filed their twenty-seventh omnibus objection to reclassify certain claims (the “**Twenty-Seventh Omnibus Objection to Claims**”), and that a hearing (the “**Hearing**”) to consider the Twenty-Seventh Omnibus Objection to Claims will be held before the Honorable Robert E. Gerber, United States Bankruptcy Judge, in Room 621 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New

York 10004, on **August 6, 2010 at 9:45 a.m. (Eastern Time)**, or as soon thereafter as counsel may be heard.

PARTIES RECEIVING THIS NOTICE SHOULD REVIEW THE TWENTY-SEVENTH OMNIBUS OBJECTION TO CLAIMS TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR IN EXHIBIT "A" ANNEXED THERETO.

PLEASE TAKE FURTHER NOTICE that any responses to the Twenty-Seventh Omnibus Objection to Claims must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-242 (which can be found at www.nysb.uscourts.gov) by registered users of the Bankruptcy Court's filing system, and (b) by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers), in accordance with General Order M-182 (which can be found at www.nysb.uscourts.gov), and served in accordance with General Order M-242, and on (i) Weil, Gotshal & Manges LLP, attorneys for the Debtors, 767 Fifth Avenue, New York, New York 10153 (Attn: Harvey R. Miller, Esq., Stephen Karotkin, Esq., and Joseph H. Smolinsky, Esq.); (ii) the Debtors, c/o Motors Liquidation Company, 500 Renaissance Center, Suite 1400, Detroit, Michigan 48243 (Attn: Ted Stenger); (iii) General Motors, LLC, 400 Renaissance Center, Detroit, Michigan 48265 (Attn: Lawrence S. Buonomo, Esq.); (iv) Cadwalader, Wickersham & Taft LLP, attorneys for the United States Department of the Treasury, One World Financial Center, New York, New York 10281 (Attn: John J. Rapisardi, Esq.); (v) the United States Department of the Treasury, 1500 Pennsylvania Avenue NW, Room 2312, Washington, D.C. 20220 (Attn: Joseph Samarias, Esq.); (vi) Vedder Price, P.C., attorneys for Export Development Canada, 1633 Broadway, 47th Floor, New York, New York 10019 (Attn: Michael

J. Edelman, Esq. and Michael L. Schein, Esq.); (vii) Kramer Levin Naftalis & Frankel LLP, attorneys for the statutory committee of unsecured creditors, 1177 Avenue of the Americas, New York, New York 10036 (Attn: Thomas Moers Mayer, Esq., Amy Caton, Esq., Lauren Macksoud, Esq., and Jennifer Sharret, Esq.); (viii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Diana G. Adams, Esq.); (ix) the U.S. Attorney's Office, S.D.N.Y., 86 Chambers Street, Third Floor, New York, New York 10007 (Attn: David S. Jones, Esq. and Natalie Kuehler, Esq.); (x) Caplin & Drysdale, Chartered, attorneys for the official committee of unsecured creditors holding asbestos-related claims, 375 Park Avenue, 35th Floor, New York, New York 10152-3500 (Attn: Elihu Inselbuch, Esq. and Rita C. Tobin, Esq.) and One Thomas Circle, N.W., Suite 1100, Washington, DC 20005 (Attn: Trevor W. Swett III, Esq. and Kevin C. Maclay, Esq.); and (xi) Stutzman, Bromberg, Esserman & Plifka, A Professional Corporation, attorneys for Dean M. Trafelet in his capacity as the legal representative for future asbestos personal injury claimants, 2323 Bryan Street, Suite 2200, Dallas, Texas 75201 (Attn: Sander L. Esserman, Esq. and Robert T. Brousseau, Esq.), so as to be received no later than **July 30, 2010 at 4:00 p.m. (Eastern Time)** (the "**Response Deadline**").

PLEASE TAKE FURTHER NOTICE that if no responses are timely filed and served with respect to the Twenty-Seventh Omnibus Objection to Claims or any claim set forth thereon, the Debtors may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the Twenty-Seventh Omnibus Objection to Claims, which order may be entered with no further notice or opportunity to be heard offered to any party.

Dated: New York, New York
July 2, 2010

/s/ Joseph H. Smolinsky

Harvey R. Miller
Stephen Karotkin
Joseph H. Smolinsky

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Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

| | | |
|---|---|------------------------|
| -----X | : | |
| In re | : | Chapter 11 Case No. |
| | : | |
| MOTORS LIQUIDATION COMPANY, <i>et al.</i> , | : | 09-50026 (REG) |
| f/k/a General Motors Corp., <i>et al.</i> | : | |
| | : | |
| Debtors. | : | (Jointly Administered) |
| | : | |
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DEBTORS' TWENTY-SEVENTH OMNIBUS OBJECTION TO CLAIMS
(Incorrectly Classified Claims)

**THIS OBJECTION SEEKS TO RECLASSIFY CERTAIN FILED PROOFS OF CLAIM.
CLAIMANTS RECEIVING THIS OBJECTION SHOULD LOCATE THEIR NAMES AND CLAIMS ON THE
EXHIBIT ANNEXED TO THIS OBJECTION.**

TO THE HONORABLE ROBERT E. GERBER,
UNITED STATES BANKRUPTCY JUDGE:

Motors Liquidation Company (f/k/a General Motors Corporation) (“**MLC**”) and
its affiliated debtors, as debtors in possession (collectively, the “**Debtors**”), respectfully
represent:

Relief Requested

1. The Debtors file this twenty-seventh omnibus objection to certain claims (the “**Twenty-Seventh Omnibus Objection to Claims**”) pursuant to section 502(b) of title 11, United States Code (the “**Bankruptcy Code**”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the “**Procedures Order**”) [Docket No. 4180], seeking entry of an order reclassifying the claims listed on **Exhibit “A”** annexed hereto so that they are in accordance with the Bankruptcy Code.¹

2. The Debtors have examined the proofs of claim identified on Exhibit “A” hereto and have determined that the proofs of claim listed under the heading “*Claims to be Reclassified*” (collectively, the “**Incorrectly Classified Claims**”) are claims that are not entitled to administrative and/or priority status under any of the subsections of section 507(a) of the Bankruptcy Code.

Jurisdiction

3. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

¹ Creditors can obtain copies of the cover page of any proof of claim filed against the Debtors’ bankruptcy estates on the Debtors’ claims register on the website maintained by the Debtors’ claims agent, www.motorsliquidation.com. A link to the claims register is located under the “Claims Information” tab. Creditors without access to the Internet may request a copy of the cover page of any proof of claim by mail to The Garden City Group, Inc., Motors Liquidation Company Claims Agent, P.O. Box 9386, Dublin, Ohio 43017-4286 or by calling The Garden City Group, Inc. at 1-703-286-6401.

Background

4. On June 1, 2009, four of the Debtors (the “**Initial Debtors**”)² commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code, and on October 9, 2009, two additional Debtors (the “**Realm/Encore Debtors**”)³ commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code, which cases are jointly administered with those of the Initial Debtors under Case Number 09-50026 (REG). On September 15, 2009, the Initial Debtors filed their schedules of assets and liabilities and statements of financial affairs, which were amended on October 4, 2009. On October 15, 2009, the Realm/Encore Debtors filed their schedules of assets and liabilities and statements of financial affairs.

5. On September 16, 2009, this Court entered an order [Docket No. 4079] establishing November 30, 2009 as the deadline for each person or entity to file a proof of claim in the Initial Debtors’ cases, including governmental units. On December 2, 2009, this Court entered an order [Docket No. 4586] establishing February 1, 2010 as the deadline for each person or entity to file a proof of claim in the Realm/Encore Debtors’ cases (except governmental units, as defined in section 101(27) of the Bankruptcy Code, for which the Court established April 16, 2010 as the deadline to file proofs of claim).

6. Furthermore, on October 6, 2009, this Court entered the Procedures Order, which authorizes the Debtors, among other things, to file omnibus objections to no more than 100 claims at a time, under various grounds, including those set forth in Bankruptcy Rule 3007(d) and those additional grounds set forth in the Procedures Order.

² The Initial Debtors are Motors Liquidation Company (f/k/a General Motors Corporation), MLCS, LLC (f/k/a Saturn, LLC), MLCS Distribution Corporation (f/k/a Saturn Distribution Corporation), and MLC of Harlem, Inc. (f/k/a Chevrolet-Saturn of Harlem, Inc.).

³ The Realm/Encore Debtors are Remediation and Liability Management Company, Inc., and Environmental Corporate Remediation Company, Inc.

The Relief Requested Should Be Approved by the Court

7. A filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). If an objection refuting at least one of the claim’s essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See In re Oneida, Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009), *aff’d*, No. 09 Civ. 2229 (DC), 2010 WL 234827 (S.D.N.Y. Jan. 22, 2010); *In re Adelphia Commc’ns Corp.*, Ch. 11 Case No. 02-41729 (REG), 2007 Bankr. LEXIS 660, at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000). Section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that “such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law.” 11 U.S.C. § 502(b)(1).

8. The Debtors have reviewed and determined that each Incorrectly Classified Claim is not properly asserted as an administrative and/or priority claim for the reasons indicated in the “*Note*” below each Incorrectly Classified Claim listed on Exhibit “A.” The Incorrectly Classified Claims (i) are not on account of obligations owed on goods received by a Debtor within 20 days before such Debtor commenced its chapter 11 case and/or (ii) are not entitled to priority status under any of the subsections of section 507(a) of the Bankruptcy Code. Accordingly, the Debtors request that the Court enter an order reclassifying the administrative and/or priority portions of each Incorrectly Classified Claim as indicated on Exhibit “A.”

Notice

9. Notice of this Twenty-Seventh Omnibus Objection to Claims has been provided to each claimant listed on Exhibit “A” and parties in interest in accordance with the Third Amended Order Pursuant to 11 U.S.C. § 105(a) and Fed. R. Bankr. P. 1015(c) and 9007 Establishing Notice and Case Management Procedures, dated April 29, 2010 [Docket No. 5670].

10. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request entry of an order granting the relief requested herein and such other and further relief as is just.

Dated: New York, New York
July 2, 2010

/s/ Joseph H. Smolinsky

Harvey R. Miller

Stephen Karotkin

Joseph H. Smolinsky

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Attorneys for Debtors
and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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| In re | : | Chapter 11 Case No. |
| | : | |
| MOTORS LIQUIDATION COMPANY, et al., | : | 09-50026 (REG) |
| f/k/a General Motors Corp., et al. | : | |
| | : | |
| Debtors. | : | (Jointly Administered) |
| | : | |
| -----X | | |

ORDER GRANTING DEBTORS' TWENTY-SEVENTH OMNIBUS OBJECTION TO CLAIMS
(Incorrectly Classified Claims)

Upon the twenty-seventh omnibus objection to reclassify certain claims, dated July 2, 2010 (the “**Twenty-Seventh Omnibus Objection to Claims**”),¹ of Motors Liquidation Company (f/k/a General Motors Corporation) and its affiliated debtors, as debtors in possession (collectively, the “**Debtors**”), pursuant to section 502(b) of title 11, United States Code (the “**Bankruptcy Code**”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the “**Procedures Order**”) [Docket No. 4180], seeking entry of an order reclassifying the Incorrectly Classified Claims on the grounds that each Incorrectly Classified Claim was incorrectly classified by the claimant, all as more fully described in the Twenty-Seventh Omnibus Objection to Claims; and due and proper notice of the Twenty-Seventh Omnibus Objection to Claims having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Twenty-Seventh Omnibus Objection to Claims is in the

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Twenty-Seventh Omnibus Objection to Claims.

best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Twenty-Seventh Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Twenty-Seventh Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that each “Claim Amount and Priority” listed on **Exhibit “A”** annexed hereto is hereby reclassified as indicated on Exhibit “A” under the column “Modified Priority Status/Reduced Amount;” and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object on any basis are expressly reserved with respect to, any claim listed on Exhibit “A” annexed to the Twenty-Seventh Omnibus Objection to Claims under the heading “*Claims to be Reclassified*” that is not reclassified; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: New York, New York
_____, 2010

United States Bankruptcy Judge

Exhibit A

Twenty-Seventh Omnibus Objection

Motors Liquidation Company, et al.

Case No. 09-50026 (REG), Jointly Administered

CLAIMS TO BE RECLASSIFIED

| Name and Address of Claimant | Claim # | Debtor | Claim Amount and Priority (1) | Modified Priority Status/Reduced Amount | Grounds For Objection | Objection Page Reference |
|--------------------------------|---------|-------------|-------------------------------|---|------------------------------|--------------------------|
| ALLEN, LISA | 18841 | Motors | \$0.00 (S) | \$0.00 (S) | Incorrectly Classified Claim | Pgs. 1-5 |
| C/O JOHN CANTARELLA | | Liquidation | \$0.00 (A) | \$0.00 (A) | | |
| CANTARELLA & ASSOC, PC | | Company | \$3,000,000.00 (P) | \$0.00 (P) | | |
| 1004 JOSLYN | | | \$0.00 (U) | \$3,000,000.00 (U) | | |
| PONTIAC, MI 48340 | | | \$3,000,000.00 (T) | \$3,000,000.00 (T) | | |
| Official Claim Date: 11/2/2009 | | | | | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|---------------------------------|-------|-------------|--------------------|--------------------|------------------------------|----------|
| ALSTON KAIYA L JR | 28376 | Motors | \$0.00 (S) | \$0.00 (S) | Incorrectly Classified Claim | Pgs. 1-5 |
| ALSTON, KEISHA | | Liquidation | \$0.00 (A) | \$0.00 (A) | | |
| C/O MARK B TINSLEY, ESQ | | Company | \$5,000,000.00 (P) | \$0.00 (P) | | |
| PO BOX 1000 | | | \$0.00 (U) | \$5,000,000.00 (U) | | |
| ALLENDAL, SC 29810 | | | \$5,000,000.00 (T) | \$5,000,000.00 (T) | | |
| Official Claim Date: 11/17/2009 | | | | | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|---------------------------------|-------|-------------|--------------------|--------------------|------------------------------|----------|
| ALSTON KAIYA L JR | 28377 | Motors | \$0.00 (S) | \$0.00 (S) | Incorrectly Classified Claim | Pgs. 1-5 |
| ALSTON, KAIYA SR | | Liquidation | \$0.00 (A) | \$0.00 (A) | | |
| C/O MARK B TINSLEY | | Company | \$5,000,000.00 (P) | \$0.00 (P) | | |
| PO BOX 1000 | | | \$0.00 (U) | \$5,000,000.00 (U) | | |
| ALLENDAL, SC 29810 | | | \$5,000,000.00 (T) | \$5,000,000.00 (T) | | |
| Official Claim Date: 11/17/2009 | | | | | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|---------------------------------|-------|-------------|--------------------|--------------------|------------------------------|----------|
| ALSTON, KAIYA SR | 28381 | Motors | \$0.00 (S) | \$0.00 (S) | Incorrectly Classified Claim | Pgs. 1-5 |
| C/O MARK B. TINSLEY, ESQ. | | Liquidation | \$0.00 (A) | \$0.00 (A) | | |
| GOODING & GOODING | | Company | \$5,000,000.00 (P) | \$0.00 (P) | | |
| PO BOX 1000 | | | \$0.00 (U) | \$5,000,000.00 (U) | | |
| ALLENDAL, SC 29810 | | | \$5,000,000.00 (T) | \$5,000,000.00 (T) | | |
| Official Claim Date: 11/17/2009 | | | | | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE RECLASSIFIED

| Name and Address of Claimant | Claim # | Debtor | Claim Amount and Priority (1) | Modified Priority Status/Reduced Amount | Grounds For Objection | Objection Page Reference |
|--|---------|----------------------------------|--|--|------------------------------------|--------------------------|
| AMBER POWLEDGE C/O ANGEL HAGMAIER ATTORNEY AT LAW 211 E PARKWOOD AVE SUITE 107 FRIENDSWOOD, TX 77546 | 44615 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) \$5,000,000.00 (P) \$0.00 (U) | \$0.00 (S) \$0.00 (A) \$0.00 (P) \$5,000,000.00 (U) | Incorrectly Classified Claim | Pgs. 1-5 |
| Official Claim Date: 11/24/2009 | | | \$5,000,000.00 (T) | \$5,000,000.00 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

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|--|-------|------------------------|--|--|------------------------------------|----------|
| AMICA MUTUAL INSURANCE 43 WESTERN BLVD GLASTONBURY, CT 06033 | 60782 | MLC of Harlem, Inc. | \$0.00 (S) \$0.00 (A) \$8,402.90 (P) \$0.00 (U) | \$0.00 (S) \$0.00 (A) \$0.00 (P) \$8,402.90 (U) | Incorrectly Classified Claim | Pgs. 1-5 |
| Official Claim Date: 11/27/2009 | | | \$8,402.90 (T) | \$8,402.90 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|--|------|----------------------------------|--|--|------------------------------------|----------|
| ANGERHOFER, THERESA 721 EUGENE ST FAYETTEVILLE, NC 28306 | 6501 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) \$1,500.00 (P) \$0.00 (U) | \$0.00 (S) \$0.00 (A) \$0.00 (P) \$1,500.00 (U) | Incorrectly Classified Claim | Pgs. 1-5 |
| Official Claim Date: 10/8/2009 | | | \$1,500.00 (T) | \$1,500.00 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|---|-------|----------------------------------|--|--|------------------------------------|----------|
| ARCHIE, STEVEN 4080 W 21ST AVE GARY, IN 46404 | 65294 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) \$2,425.00 (P) \$0.00 (U) | \$0.00 (S) \$0.00 (A) \$0.00 (P) \$2,425.00 (U) | Incorrectly Classified Claim | Pgs. 1-5 |
| Official Claim Date: 11/30/2009 | | | \$2,425.00 (T) | \$2,425.00 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

Exhibit A

Twenty-Seventh Omnibus Objection

Motors Liquidation Company, et al.

Case No. 09-50026 (REG), Jointly Administered

CLAIMS TO BE RECLASSIFIED

| Name and Address of Claimant | Claim # | Debtor | Claim Amount and Priority (1) | Modified Priority Status/Reduced Amount | Grounds For Objection | Objection Page Reference |
|---------------------------------|---------|-------------|-------------------------------|---|------------------------------|--------------------------|
| AUSTIN POWLEDGE | 44616 | Motors | \$0.00 (S) | \$0.00 (S) | Incorrectly Classified Claim | Pgs. 1-5 |
| ANGEL HAGMAIER | | Liquidation | \$0.00 (A) | \$0.00 (A) | | |
| ATTORNEY AT LAW | | Company | \$5,000,000.00 (P) | \$0.00 (P) | | |
| 211 E PARKWOOD AVE SUITE 107 | | | \$0.00 (U) | \$5,000,000.00 (U) | | |
| FRIENDSWOOD, TX 77546 | | | \$5,000,000.00 (T) | \$5,000,000.00 (T) | | |
| Official Claim Date: 11/24/2009 | | | | | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|---------------------------------|-------|-------------|--------------|--------------|------------------------------|----------|
| BIANGA DINA | 13304 | Motors | \$0.00 (S) | \$0.00 (S) | Incorrectly Classified Claim | Pgs. 1-5 |
| BIANGA, DINA | | Liquidation | \$0.00 (A) | \$0.00 (A) | | |
| 24729 MURRAY ST. | | Company | \$281.00 (P) | \$0.00 (P) | | |
| HARRISION TWP., MI 48045 | | | \$281.00 (U) | \$562.00 (U) | | |
| Official Claim Date: 10/20/2009 | | | \$562.00 (T) | \$562.00 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|--------------------------------|-------|-------------|--------------|--------------|------------------------------|----------|
| BONENFANT, CAROL S | 18326 | Motors | \$0.00 (S) | \$0.00 (S) | Incorrectly Classified Claim | Pgs. 1-5 |
| 33367 ELGIN CT | | Liquidation | \$729.83 (A) | \$0.00 (A) | | |
| STERLING HEIGHTS, MI 48310 | | Company | \$0.00 (P) | \$0.00 (P) | | |
| Official Claim Date: 11/2/2009 | | | \$0.00 (U) | \$729.83 (U) | | |
| | | | \$729.83 (T) | \$729.83 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|--------------------------------|-------|-------------|----------------|----------------|------------------------------|----------|
| BRADEN ANNETTE | 19172 | Motors | \$0.00 (S) | \$0.00 (S) | Incorrectly Classified Claim | Pgs. 1-5 |
| BRADEN, ANNETTE | | Liquidation | \$0.00 (A) | \$0.00 (A) | | |
| 824 BEECHWOOD CT | | Company | \$3,000.00 (P) | \$0.00 (P) | | |
| JACKSON, MS 39206 | | | \$0.00 (U) | \$3,000.00 (U) | | |
| Official Claim Date: 11/2/2009 | | | \$3,000.00 (T) | \$3,000.00 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

Exhibit A

Twenty-Seventh Omnibus Objection

Motors Liquidation Company, et al.

Case No. 09-50026 (REG), Jointly Administered

CLAIMS TO BE RECLASSIFIED

| Name and Address of Claimant | Claim # | Debtor | Claim Amount and Priority (1) | Modified Priority Status/Reduced Amount | Grounds For Objection | Objection Page Reference |
|---|---------|----------------------------------|--|--|------------------------------------|--------------------------|
| BROOKS, MARK 4504 BROOKSIDE AVE BRISTOL, PA 19007 | 7703 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) \$9,852.88 (P) \$0.00 (U) | \$0.00 (S) \$0.00 (A) \$0.00 (P) \$9,852.88 (U) | Incorrectly Classified Claim | Pgs. 1-5 |
| Official Claim Date: 10/9/2009 | | | \$9,852.88 (T) | \$9,852.88 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|--|-------|----------------------------------|--|--|------------------------------------|----------|
| BUCKLEY ERMA JEANINE 175 W 90TH ST APT 5C NEW YORK, NY 10024 UNITED STATES OF AMERICA | 66268 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) \$500,000.00 (P) \$0.00 (U) | \$0.00 (S) \$0.00 (A) \$0.00 (P) \$500,000.00 (U) | Incorrectly Classified Claim | Pgs. 1-5 |
| Official Claim Date: 11/30/2009 | | | \$500,000.00 (T) | \$500,000.00 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|--|-------|----------------------------------|--|--|------------------------------------|----------|
| CARUTHERS TEARNIA CARUTHERS, TEARNIA 3400 WALTON LANE NASHVILLE, TN 37216 | 37072 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) \$3,000.00 (P) \$0.00 (U) | \$0.00 (S) \$0.00 (A) \$0.00 (P) \$3,000.00 (U) | Incorrectly Classified Claim | Pgs. 1-5 |
| Official Claim Date: 11/23/2009 | | | \$3,000.00 (T) | \$3,000.00 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|---|-------|----------------------------------|---|---|------------------------------------|----------|
| CHAMPAGNE, SADE 2910 GLENWOOD ST BEAUMONT, TX 77705 | 15723 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) \$10,000.00 (P) \$0.00 (U) | \$0.00 (S) \$0.00 (A) \$0.00 (P) \$10,000.00 (U) | Incorrectly Classified Claim | Pgs. 1-5 |
| Official Claim Date: 10/26/2009 | | | \$10,000.00 (T) | \$10,000.00 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

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Exhibit A

Twenty-Seventh Omnibus Objection

Motors Liquidation Company, et al.

Case No. 09-50026 (REG), Jointly Administered

CLAIMS TO BE RECLASSIFIED

| Name and Address of Claimant | Claim # | Debtor | Claim Amount and Priority (1) | Modified Priority Status/Reduced Amount | Grounds For Objection | Objection Page Reference |
|-------------------------------------|---------|----------------------------------|-------------------------------|---|------------------------------------|--------------------------|
| CHEAIRS, BONNIE 272 WORCESTER PL | 22795 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) | \$0.00 (S) \$0.00 (A) | Incorrectly Classified Claim | Pgs. 1-5 |
| DETROIT, MI 48203 | | | \$672.85 (P) \$0.00 (U) | \$0.00 (P) \$672.85 (U) | | |
| Official Claim Date: 11/12/2009 | | | \$672.85 (T) | \$672.85 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|---|------|----------------------------------|--|--|------------------------------------|----------|
| COMMONWEALTH OF KENTUCKY TRANSPORTATION CABINET ATTN KELLY ROBERTS 200 METRO STREET FRANKFORT, KY 40622 | 1549 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) \$1,151.72 (P) \$1,151.72 (U) | \$0.00 (S) \$0.00 (A) \$0.00 (P) \$2,303.44 (U) | Incorrectly Classified Claim | Pgs. 1-5 |
| Official Claim Date: 9/24/2009 | | | \$2,303.44 (T) | \$2,303.44 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|---|-------|----------------------------------|-------------------------------|-------------------------------|------------------------------------|----------|
| CONNER, LATANYA 5477 MILLERS GLEN LN | 22797 | Motors Liquidation Company | \$0.00 (S) \$17,073.55 (A) | \$0.00 (S) \$0.00 (A) | Incorrectly Classified Claim | Pgs. 1-5 |
| MEMPHIS, TN 38125 | | | \$0.00 (P) \$0.00 (U) | \$0.00 (P) \$17,073.55 (U) | | |
| Official Claim Date: 11/12/2009 | | | \$17,073.55 (T) | \$17,073.55 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|-----------------------------------|-------|----------------------------------|------------------------------|------------------------------|------------------------------------|----------|
| COX, SAMANTHA 2517 BENTON BLVD | 61723 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) | \$0.00 (S) \$0.00 (A) | Incorrectly Classified Claim | Pgs. 1-5 |
| KANSAS CITY, MO 64127 | | | \$3,500.00 (P) \$0.00 (U) | \$0.00 (P) \$3,500.00 (U) | | |
| Official Claim Date: 11/27/2009 | | | \$3,500.00 (T) | \$3,500.00 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

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Exhibit A

Twenty-Seventh Omnibus Objection

Motors Liquidation Company, et al.

Case No. 09-50026 (REG), Jointly Administered

CLAIMS TO BE RECLASSIFIED

| Name and Address of Claimant | Claim # | Debtor | Claim Amount and Priority (1) | Modified Priority Status/Reduced Amount | Grounds For Objection | Objection Page Reference |
|--------------------------------|---------|----------------------------|-------------------------------|---|------------------------------|--------------------------|
| DANIEL KEVIN EUGENE | 6464 | Motors Liquidation Company | \$0.00 (S) | \$0.00 (S) | Incorrectly Classified Claim | Pgs. 1-5 |
| DANIEL, KEVIN EUGENE | | | \$6,000.00 (A) | \$0.00 (A) | | |
| 2107 JAKE ALEX BLVD SOUTH | | | \$0.00 (P) | \$0.00 (P) | | |
| SALISBURY, NC 28146 | | | \$0.00 (U) | \$6,000.00 (U) | | |
| Official Claim Date: 10/8/2009 | | | \$6,000.00 (T) | \$6,000.00 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|--------------------------------|-------|----------------------------|----------------|----------------|------------------------------|----------|
| DANVELDHUIZEN TASHA | 18439 | Motors Liquidation Company | \$0.00 (S) | \$0.00 (S) | Incorrectly Classified Claim | Pgs. 1-5 |
| 2211 310TH ST | | | \$0.00 (A) | \$0.00 (A) | | |
| ROCK VALLEY, IA 51247 | | | \$2,700.00 (P) | \$0.00 (P) | | |
| | | | \$2,700.00 (U) | \$5,400.00 (U) | | |
| Official Claim Date: 11/2/2009 | | | \$5,400.00 (T) | \$5,400.00 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|---------------------------------|-------|----------------------------|----------------|----------------|------------------------------|----------|
| DAVID AND KATHY GRINSTEAD | 44623 | Motors Liquidation Company | \$0.00 (S) | \$0.00 (S) | Incorrectly Classified Claim | Pgs. 1-5 |
| 835 GLADDEN RD | | | \$0.00 (A) | \$0.00 (A) | | |
| COLUMBUS, OH 43212 | | | \$1,069.03 (P) | \$0.00 (P) | | |
| | | | \$0.00 (U) | \$1,069.03 (U) | | |
| Official Claim Date: 11/24/2009 | | | \$1,069.03 (T) | \$1,069.03 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|---------------------------------|-------|----------------------------|----------------|----------------|------------------------------|----------|
| DAVID AND KATHY GRINSTEAD | 44624 | Motors Liquidation Company | \$0.00 (S) | \$0.00 (S) | Incorrectly Classified Claim | Pgs. 1-5 |
| 835 GLADDEN ROAD | | | \$0.00 (A) | \$0.00 (A) | | |
| COLUMBUS, OH 43212 | | | \$1,023.44 (P) | \$0.00 (P) | | |
| | | | \$0.00 (U) | \$1,023.44 (U) | | |
| Official Claim Date: 11/24/2009 | | | \$1,023.44 (T) | \$1,023.44 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

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Exhibit A

Twenty-Seventh Omnibus Objection

Motors Liquidation Company, et al.

Case No. 09-50026 (REG), Jointly Administered

CLAIMS TO BE RECLASSIFIED

| Name and Address of Claimant | Claim # | Debtor | Claim Amount and Priority (1) | Modified Priority Status/Reduced Amount | Grounds For Objection | Objection Page Reference |
|---|---------|----------------------------------|--|--|------------------------------------|--------------------------|
| DAVID LILES 2904 S. BRENTWOOD COURT | 31459 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) \$2,563.68 (P) \$0.00 (U) \$2,563.68 (T) | \$0.00 (S) \$0.00 (A) \$0.00 (P) \$2,563.68 (U) \$2,563.68 (T) | Incorrectly Classified Claim | Pgs. 1-5 |
| INDEPENDENCE, MO 64055 UNITED STATES OF AMERICA | | | | | | |
| Official Claim Date: 11/20/2009 | | | | | | |
| Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim. | | | | | | |
| DENT NELL C/O LAW OFFICE SCOTT E COMBS 27780 NORI RD SUITE 105 | 62204 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) \$250,000.00 (P) \$0.00 (U) \$250,000.00 (T) | \$0.00 (S) \$0.00 (A) \$0.00 (P) \$250,000.00 (U) \$250,000.00 (T) | Incorrectly Classified Claim | Pgs. 1-5 |
| NOVI, MI 48377 | | | | | | |
| Official Claim Date: 11/28/2009 | | | | | | |
| Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim. | | | | | | |
| DETROIT DIESEL CORPORATION C/O MICHAEL T CONWAY ESQ LECLAIR RYAN A PROF CORP 830 THIRD AVENUE FIFTH FLOOR NEW YORK, NY 10022 | 66305 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) \$209,102,000.00 (P) \$0.00 (U) \$209,102,000.00 (T) | \$0.00 (S) \$0.00 (A) \$0.00 (P) \$209,102,000.00 (U) \$209,102,000.00 (T) | Incorrectly Classified Claim | Pgs. 1-5 |
| Official Claim Date: 11/30/2009 | | | | | | |
| Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim. | | | | | | |
| DILKS, DEBORAH 5327 HERMAN RD | 22922 | Motors Liquidation Company | \$0.00 (S) \$8,615.15 (A) \$0.00 (P) \$0.00 (U) \$8,615.15 (T) | \$0.00 (S) \$0.00 (A) \$0.00 (P) \$8,615.15 (U) \$8,615.15 (T) | Incorrectly Classified Claim | Pgs. 1-5 |
| CLAREMONT, NC 28610 | | | | | | |
| Official Claim Date: 11/12/2009 | | | | | | |
| Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim. | | | | | | |

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

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Twenty-Seventh Omnibus Objection

Motors Liquidation Company, et al.

Case No. 09-50026 (REG), Jointly Administered

CLAIMS TO BE RECLASSIFIED

| Name and Address of Claimant | Claim # | Debtor | Claim Amount and Priority (1) | Modified Priority Status/Reduced Amount | Grounds For Objection | Objection Page Reference |
|---|---------|----------------------------------|---|---|------------------------------------|--------------------------|
| DONALD SHERMAN PO BOX 491 | 32853 | Motors Liquidation Company | \$0.00 (S) \$47,388.37 (A) \$0.00 (P) | \$0.00 (S) \$0.00 (A) \$0.00 (P) | Incorrectly Classified Claim | Pgs. 1-5 |
| HORTONVILLE, MI 48462 UNITED STATES OF AMERICA | | | \$30,950.50 (U) \$78,338.87 (T) | \$78,338.87 (U) | | |
| Official Claim Date: 11/20/2009 | | | \$78,338.87 (T) | \$78,338.87 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|--|-------|----------------------------------|---|---|------------------------------------|----------|
| DORIS POWLEDGE C/O ANGEL HAGMAIER ATTORNEY AT LAW 211 E PARKWOOD AVE SUITE 107 FRIENDSWOOD, TX 77546 | 44614 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) \$55,000,000.00 (P) \$0.00 (U) | \$0.00 (S) \$0.00 (A) \$0.00 (P) \$55,000,000.00 (U) | Incorrectly Classified Claim | Pgs. 1-5 |
| Official Claim Date: 11/24/2009 | | | \$55,000,000.00 (T) | \$55,000,000.00 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|--|-------|----------------------------------|--|--|------------------------------------|----------|
| DOUG AND PAT GENTRY 501 N FLORENCE ST SUITE 101 | 18451 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) \$100,000.00 (P) \$0.00 (U) | \$0.00 (S) \$0.00 (A) \$0.00 (P) \$100,000.00 (U) | Incorrectly Classified Claim | Pgs. 1-5 |
| CASA GRANDE, AZ 85122 UNITED STATES OF AMERICA | | | \$100,000.00 (T) | \$100,000.00 (T) | | |
| Official Claim Date: 11/2/2009 | | | | | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|--|-------|----------------------------------|--|--|------------------------------------|----------|
| DOUGLAS DORMAN 2790 PINEBROOK DR | 60733 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) \$1,445.72 (P) \$0.00 (U) | \$0.00 (S) \$0.00 (A) \$0.00 (P) \$1,445.72 (U) | Incorrectly Classified Claim | Pgs. 1-5 |
| ARNOLD, MO 63010 UNITED STATES OF AMERICA | | | \$1,445.72 (T) | \$1,445.72 (T) | | |
| Official Claim Date: 11/27/2009 | | | | | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

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Twenty-Seventh Omnibus Objection

Motors Liquidation Company, et al.

Case No. 09-50026 (REG), Jointly Administered

CLAIMS TO BE RECLASSIFIED

| Name and Address of Claimant | Claim # | Debtor | Claim Amount and Priority (1) | Modified Priority Status/Reduced Amount | Grounds For Objection | Objection Page Reference |
|-----------------------------------|---------|----------------------------------|-------------------------------------|---|------------------------------------|--------------------------|
| DOYLE CARMACK 276 S TUCSON CIR | 45836 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) | \$0.00 (S) \$0.00 (A) | Incorrectly Classified Claim | Pgs. 1-5 |
| AURORA, CO 80012 | | | \$10,950.00 (P) \$720,675.29 (U) | \$0.00 (P) \$731,625.29 (U) | | |
| Official Claim Date: 11/25/2009 | | | \$731,625.29 (T) | \$731,625.29 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|---------------------------------|-------|----------------------------------|------------------------------|------------------------------|------------------------------------|----------|
| DUGAN, PATRICK PO BOX 644 | 49524 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) | \$0.00 (S) \$0.00 (A) | Incorrectly Classified Claim | Pgs. 1-5 |
| HARLEM, MT 59526 | | | \$4,500.00 (P) \$0.00 (U) | \$0.00 (P) \$4,500.00 (U) | | |
| Official Claim Date: 11/25/2009 | | | \$4,500.00 (T) | \$4,500.00 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|------------------------------------|-------|----------------------------------|------------------------------|------------------------------|------------------------------------|----------|
| EDBLER, DENISE 2032 DELAWARE RD | 65515 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) | \$0.00 (S) \$0.00 (A) | Incorrectly Classified Claim | Pgs. 1-5 |
| WAUKEGAN, IL 60087 | | | \$1,657.87 (P) \$0.00 (U) | \$0.00 (P) \$1,657.87 (U) | | |
| Official Claim Date: 11/30/2009 | | | \$1,657.87 (T) | \$1,657.87 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|-----------------------------------|------|----------------------------------|------------------------------|------------------------------|------------------------------------|----------|
| ESCUE LINZY 4700 BIRGEHEATH RD | 5714 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) | \$0.00 (S) \$0.00 (A) | Incorrectly Classified Claim | Pgs. 1-5 |
| KERNERSVILLE, NC 27284 | | | \$1,425.00 (P) \$0.00 (U) | \$0.00 (P) \$1,425.00 (U) | | |
| Official Claim Date: 10/7/2009 | | | \$1,425.00 (T) | \$1,425.00 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

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Twenty-Seventh Omnibus Objection

Motors Liquidation Company, et al.

Case No. 09-50026 (REG), Jointly Administered

CLAIMS TO BE RECLASSIFIED

| Name and Address of Claimant | Claim # | Debtor | Claim Amount and Priority (1) | Modified Priority Status/Reduced Amount | Grounds For Objection | Objection Page Reference |
|---|---------|----------------------------------|-----------------------------------|---|------------------------------------|--------------------------|
| ESSLER ELTON C/O LAW OFFICES OF BYRNES CRAIG T 1500 ROSECRANS AVE STE 500 | 65685 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) | \$0.00 (S) \$0.00 (A) | Incorrectly Classified Claim | Pgs. 1-5 |
| MANHATTAN BEACH, CA 90266 | | | \$10,950.00 (P) \$7,457.25 (U) | \$0.00 (P) \$18,407.25 (U) | | |
| Official Claim Date: 11/30/2009 | | | \$18,407.25 (T) | \$18,407.25 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|---|-------|----------------------------------|------------------------------|------------------------------|------------------------------------|----------|
| FINDLEY, DONNELL 19322 S GRANDEE AVE | 43344 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) | \$0.00 (S) \$0.00 (A) | Incorrectly Classified Claim | Pgs. 1-5 |
| CARSON, CA 90746 | | | \$2,546.30 (P) \$0.00 (U) | \$0.00 (P) \$2,546.30 (U) | | |
| Official Claim Date: 11/24/2009 | | | \$2,546.30 (T) | \$2,546.30 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|--|-------|----------------------------------|----------------------------------|------------------------------|------------------------------------|----------|
| FLANDERS, DEREK 10914 EVENING CREEK DR E APT 40 | 30047 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) | \$0.00 (S) \$0.00 (A) | Incorrectly Classified Claim | Pgs. 1-5 |
| SAN DIEGO, CA 92128 | | | \$2,425.00 (P) \$2,045.00 (U) | \$0.00 (P) \$4,470.00 (U) | | |
| Official Claim Date: 11/19/2009 | | | \$4,470.00 (T) | \$4,470.00 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|--|-------|----------------------------------|-------------------------------|-------------------------------|------------------------------------|----------|
| FLORENCE BUCKNAM 16 TOMPKINS LANE AJAX, ON L1S 3N5, CANADA | 26989 | Motors Liquidation Company | \$0.00 (S) \$25,817.09 (A) | \$0.00 (S) \$0.00 (A) | Incorrectly Classified Claim | Pgs. 1-5 |
| CANADA | | | \$0.00 (P) \$0.00 (U) | \$0.00 (P) \$25,817.09 (U) | | |
| Official Claim Date: 11/16/2009 | | | \$25,817.09 (T) | \$25,817.09 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

Exhibit A

Twenty-Seventh Omnibus Objection

Motors Liquidation Company, et al.

Case No. 09-50026 (REG), Jointly Administered

CLAIMS TO BE RECLASSIFIED

| Name and Address of Claimant | Claim # | Debtor | Claim Amount and Priority (1) | Modified Priority Status/Reduced Amount | Grounds For Objection | Objection Page Reference |
|---------------------------------|---------|----------------------------|-------------------------------|---|------------------------------|--------------------------|
| FORD ROSIE | 62044 | Motors Liquidation Company | \$0.00 (S) | \$0.00 (S) | Incorrectly Classified Claim | Pgs. 1-5 |
| FORD, ROSIE | | | \$0.00 (A) | \$0.00 (A) | | |
| 24750 LAHSER RD | | | \$500,000.00 (P) | \$0.00 (P) | | |
| SOUTHFIELD, MI 48033 | | | \$500,000.00 (U) | \$1,000,000.00 (U) | | |
| Official Claim Date: 11/27/2009 | | | \$1,000,000.00 (T) | \$1,000,000.00 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|---------------------------------|------|----------------------------|----------------|----------------|------------------------------|----------|
| FOUST, MARK | 9062 | Motors Liquidation Company | \$0.00 (S) | \$0.00 (S) | Incorrectly Classified Claim | Pgs. 1-5 |
| 388 VANCE RD | | | \$0.00 (A) | \$0.00 (A) | | |
| MORaine, OH 45439 | | | \$5,834.93 (P) | \$0.00 (P) | | |
| | | | \$0.00 (U) | \$5,834.93 (U) | | |
| Official Claim Date: 10/13/2009 | | | \$5,834.93 (T) | \$5,834.93 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|--------------------------------|-------|----------------------------|----------------|----------------|------------------------------|----------|
| GAGLIONE, GARY | 20396 | Motors Liquidation Company | \$0.00 (S) | \$0.00 (S) | Incorrectly Classified Claim | Pgs. 1-5 |
| 234 MAPLE TREE HILL RD | | | \$0.00 (A) | \$0.00 (A) | | |
| SOUTHBURY, CT 06488 | | | \$1,658.00 (P) | \$0.00 (P) | | |
| | | | \$0.00 (U) | \$1,658.00 (U) | | |
| Official Claim Date: 11/6/2009 | | | \$1,658.00 (T) | \$1,658.00 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|--------------------------------|-------|----------------------------|----------------|----------------|------------------------------|----------|
| GAINWELL, BARBARA | 21718 | Motors Liquidation Company | \$0.00 (S) | \$0.00 (S) | Incorrectly Classified Claim | Pgs. 1-5 |
| 155 BLACKMON RD | | | \$0.00 (A) | \$0.00 (A) | | |
| BYRAM, MS 39272 | | | \$2,477.00 (P) | \$0.00 (P) | | |
| | | | \$2,477.00 (U) | \$4,954.00 (U) | | |
| Official Claim Date: 11/9/2009 | | | \$4,954.00 (T) | \$4,954.00 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

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Exhibit A

Twenty-Seventh Omnibus Objection

Motors Liquidation Company, et al.

Case No. 09-50026 (REG), Jointly Administered

CLAIMS TO BE RECLASSIFIED

| Name and Address of Claimant | Claim # | Debtor | Claim Amount and Priority (1) | Modified Priority Status/Reduced Amount | Grounds For Objection | Objection Page Reference |
|--|---------|----------------------------------|--|--|------------------------------------|--------------------------|
| GANDY JANINE PO BOX 533 MONTICELLO, NY 12701 | 63594 | Motors Liquidation Company | \$0.00 (S) \$4,556.00 (A) \$0.00 (P) \$0.00 (U) | \$0.00 (S) \$0.00 (A) \$0.00 (P) \$4,556.00 (U) | Incorrectly Classified Claim | Pgs. 1-5 |
| Official Claim Date: 11/30/2009 | | | \$4,556.00 (T) | \$4,556.00 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|---|-------|----------------------------------|--|---|------------------------------------|----------|
| GARCIA MIGUEL C/O LAW OFFICES OF BYRNES CRAIG I 1500 ROSECRANS AVE STE 500 MANHATTAN BEACH, CA 90286 | 65684 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) \$10,950.00 (P) \$14,826.24 (U) | \$0.00 (S) \$0.00 (A) \$0.00 (P) \$25,776.24 (U) | Incorrectly Classified Claim | Pgs. 1-5 |
| Official Claim Date: 11/30/2009 | | | \$25,776.24 (T) | \$25,776.24 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|---|-------|----------------------------------|--|--|------------------------------------|----------|
| GILBERT LAWRENCE 56 TWIN OAKS NEW MILFORD, CT 06776 UNITED STATES OF AMERICA | 19660 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) \$866.02 (P) \$0.00 (U) | \$0.00 (S) \$0.00 (A) \$0.00 (P) \$866.02 (U) | Incorrectly Classified Claim | Pgs. 1-5 |
| Official Claim Date: 11/4/2009 | | | \$866.02 (T) | \$866.02 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|---|-------|----------------------------------|--|--|------------------------------------|----------|
| GILBERT LAWRENCE 56 TWIN OAKS NEW MILFORD, CT 06776 | 19661 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) \$319.06 (P) \$0.00 (U) | \$0.00 (S) \$0.00 (A) \$0.00 (P) \$319.06 (U) | Incorrectly Classified Claim | Pgs. 1-5 |
| Official Claim Date: 11/4/2009 | | | \$319.06 (T) | \$319.06 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

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Exhibit A

Twenty-Seventh Omnibus Objection

Motors Liquidation Company, et al.

Case No. 09-50026 (REG), Jointly Administered

CLAIMS TO BE RECLASSIFIED

| Name and Address of Claimant | Claim # | Debtor | Claim Amount and Priority (1) | Modified Priority Status/Reduced Amount | Grounds For Objection | Objection Page Reference |
|---|---------|----------------------------------|--|--|------------------------------------|--------------------------|
| GODDARD, ROSALYN 407 ROOSEVELT BLVD LEXINGTON, KY 40508 | 6012 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) \$7,000.00 (P) \$0.00 (U) | \$0.00 (S) \$0.00 (A) \$0.00 (P) \$7,000.00 (U) | Incorrectly Classified Claim | Pgs. 1-5 |
| Official Claim Date: 10/7/2009 | | | \$7,000.00 (T) | \$7,000.00 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|---|------|----------------------------------|--|--|------------------------------------|----------|
| GREIDER, DEBORAH 321 VALLEY FORGE CT WARMINSTER, PA 18974 | 5891 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) \$651.46 (P) \$0.00 (U) | \$0.00 (S) \$0.00 (A) \$0.00 (P) \$651.46 (U) | Incorrectly Classified Claim | Pgs. 1-5 |
| Official Claim Date: 10/7/2009 | | | \$651.46 (T) | \$651.46 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|---|------|----------------------------------|--|--|------------------------------------|----------|
| HENSON, BOY 106 E PLEASANT ST RIVER ROUGE, MI 48218 | 9209 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) \$400.00 (P) \$0.00 (U) | \$0.00 (S) \$0.00 (A) \$0.00 (P) \$400.00 (U) | Incorrectly Classified Claim | Pgs. 1-5 |
| Official Claim Date: 10/13/2009 | | | \$400.00 (T) | \$400.00 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|---|-------|----------------------------------|--|--|------------------------------------|----------|
| HEPFER, WAYNE D 3035 LUPINE CT INDIANAPOLIS, IN 46224 | 23593 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) \$7,381.96 (P) \$0.00 (U) | \$0.00 (S) \$0.00 (A) \$0.00 (P) \$7,381.96 (U) | Incorrectly Classified Claim | Pgs. 1-5 |
| Official Claim Date: 11/12/2009 | | | \$7,381.96 (T) | \$7,381.96 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

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Exhibit A

Twenty-Seventh Omnibus Objection

Motors Liquidation Company, et al.

Case No. 09-50026 (REG), Jointly Administered

CLAIMS TO BE RECLASSIFIED

| Name and Address of Claimant | Claim # | Debtor | Claim Amount and Priority (1) | Modified Priority Status/Reduced Amount | Grounds For Objection | Objection Page Reference |
|---|---------|----------------------------------|---|---|------------------------------------|--------------------------|
| HERNANDEZ, RAMON 12108 BELLOWS CT EL PASO, TX 79936 | 9533 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) \$10,000.00 (P) \$0.00 (U) | \$0.00 (S) \$0.00 (A) \$0.00 (P) \$10,000.00 (U) | Incorrectly Classified Claim | Pgs. 1-5 |
| Official Claim Date: 10/13/2009 | | | \$10,000.00 (T) | \$10,000.00 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|---|-------|----------------------------------|--|--|------------------------------------|----------|
| HOLMES, ALEX 221 RODNEY AVE BUFFALO, NY 14214 | 21627 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) \$4,200.00 (P) \$0.00 (U) | \$0.00 (S) \$0.00 (A) \$0.00 (P) \$4,200.00 (U) | Incorrectly Classified Claim | Pgs. 1-5 |
| Official Claim Date: 11/9/2009 | | | \$4,200.00 (T) | \$4,200.00 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|---|-------|----------------------------------|--|--|------------------------------------|----------|
| HUGHES, JILL J 16069 W BECKER LN SURPRISE, AZ 85379 UNITED STATES OF AMERICA | 50847 | Motors Liquidation Company | \$0.00 (S) \$857.01 (A) \$0.00 (P) \$0.00 (U) | \$0.00 (S) \$0.00 (A) \$0.00 (P) \$857.01 (U) | Incorrectly Classified Claim | Pgs. 1-5 |
| Official Claim Date: 11/25/2009 | | | \$857.01 (T) | \$857.01 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|---|-------|----------------------------------|--|--|------------------------------------|----------|
| JANEEN MOTTERN 511 CRESCENT HEIGHTS DRIVE CREEDMOOR, NC 27522 UNITED STATES OF AMERICA | 44080 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) \$900.00 (P) \$0.00 (U) | \$0.00 (S) \$0.00 (A) \$0.00 (P) \$900.00 (U) | Incorrectly Classified Claim | Pgs. 1-5 |
| Official Claim Date: 11/24/2009 | | | \$900.00 (T) | \$900.00 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

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Twenty-Seventh Omnibus Objection

Motors Liquidation Company, et al.

Case No. 09-50026 (REG), Jointly Administered

CLAIMS TO BE RECLASSIFIED

| Name and Address of Claimant | Claim # | Debtor | Claim Amount and Priority (1) | Modified Priority Status/Reduced Amount | Grounds For Objection | Objection Page Reference |
|--|---------|----------------------------------|--|--|------------------------------------|--------------------------|
| JOHN KORT 1276 MCNUTT SCHOOL RD FESTUS, MO 63028 | 5907 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) \$2,458.00 (P) \$0.00 (U) | \$0.00 (S) \$0.00 (A) \$0.00 (P) \$2,458.00 (U) | Incorrectly Classified Claim | Pgs. 1-5 |
| Official Claim Date: 10/7/2009 | | | \$2,458.00 (T) | \$2,458.00 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|---|-------|----------------------------------|---|--|------------------------------------|----------|
| JOHNSON, LEON YEOTIS DEAN T LAW OFFICES OF 611 WEST COURT STREET FLINT, MI 48503 | 16114 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) \$32,000.00 (P) \$218,000.00 (U) | \$0.00 (S) \$0.00 (A) \$0.00 (P) \$250,000.00 (U) | Incorrectly Classified Claim | Pgs. 1-5 |
| Official Claim Date: 10/26/2009 | | | \$250,000.00 (T) | \$250,000.00 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|---|-------|----------------------------------|--|--|------------------------------------|----------|
| KATHIE ISENBERG PO BOX 915 32324 NORTH MONROE ROAD DEER PARK, WA 99006 | 65846 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) \$856.72 (P) \$0.00 (U) | \$0.00 (S) \$0.00 (A) \$0.00 (P) \$856.72 (U) | Incorrectly Classified Claim | Pgs. 1-5 |
| Official Claim Date: 11/20/2009 | | | \$856.72 (T) | \$856.72 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|---|-------|----------------------------------|--|--|------------------------------------|----------|
| LANDRUM, JOHN 8335 KY 191 CAMPTON, KY 41301 | 14961 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) \$2,425.00 (P) \$0.00 (U) | \$0.00 (S) \$0.00 (A) \$0.00 (P) \$2,425.00 (U) | Incorrectly Classified Claim | Pgs. 1-5 |
| Official Claim Date: 10/13/2009 | | | \$2,425.00 (T) | \$2,425.00 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

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Twenty-Seventh Omnibus Objection

Motors Liquidation Company, et al.

Case No. 09-50026 (REG), Jointly Administered

CLAIMS TO BE RECLASSIFIED

| Name and Address of Claimant | Claim # | Debtor | Claim Amount and Priority (1) | Modified Priority Status/Reduced Amount | Grounds For Objection | Objection Page Reference |
|---------------------------------|---------|-------------|-------------------------------|---|------------------------------|--------------------------|
| LEAKS DONNOVAN | 16232 | Motors | \$0.00 (S) | \$0.00 (S) | Incorrectly Classified Claim | Pgs. 1-5 |
| LEAKS, DONNOVAN | | Liquidation | \$0.00 (A) | \$0.00 (A) | | |
| 10510 S WOOD ST | | Company | \$3,300.00 (P) | \$0.00 (P) | | |
| CHICAGO, IL 60643 | | | \$0.00 (U) | \$3,300.00 (U) | | |
| Official Claim Date: 10/26/2009 | | | \$3,300.00 (T) | \$3,300.00 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|---------------------------------|-------|-------------|--------------|--------------|------------------------------|----------|
| LINDEN HELMUT J | 30178 | Motors | \$0.00 (S) | \$0.00 (S) | Incorrectly Classified Claim | Pgs. 1-5 |
| 7299 RIVERSIDE DR | | Liquidation | \$726.73 (A) | \$0.00 (A) | | |
| CLAY, MI 48001 | | Company | \$0.00 (P) | \$0.00 (P) | | |
| | | | \$0.00 (U) | \$726.73 (U) | | |
| Official Claim Date: 11/19/2009 | | | \$726.73 (T) | \$726.73 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|---------------------------------|-------|-------------|--------------|--------------|------------------------------|----------|
| LINDEN, HELMUT J | 30177 | Motors | \$0.00 (S) | \$0.00 (S) | Incorrectly Classified Claim | Pgs. 1-5 |
| 7299 RIVERSIDE DR | | Liquidation | \$138.78 (A) | \$0.00 (A) | | |
| CLAY, MI 48001 | | Company | \$0.00 (P) | \$0.00 (P) | | |
| | | | \$0.00 (U) | \$138.78 (U) | | |
| Official Claim Date: 11/19/2009 | | | \$138.78 (T) | \$138.78 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|--------------------------------|------|-------------|--------------|--------------|------------------------------|----------|
| LONG, DENNIS | 2318 | Motors | \$0.00 (S) | \$0.00 (S) | Incorrectly Classified Claim | Pgs. 1-5 |
| HC 60 BOX 283 | | Liquidation | \$0.00 (A) | \$0.00 (A) | | |
| NEW MARTINSVILLE, WV 26155 | | Company | \$445.49 (P) | \$0.00 (P) | | |
| | | | \$445.49 (U) | \$890.98 (U) | | |
| Official Claim Date: 10/1/2009 | | | \$890.98 (T) | \$890.98 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE RECLASSIFIED

| Name and Address of Claimant | Claim # | Debtor | Claim Amount and Priority (1) | Modified Priority Status/Reduced Amount | Grounds For Objection | Objection Page Reference |
|---|---------|----------------------------------|-------------------------------|---|------------------------------------|--------------------------|
| M SIRACUSA 229 CLARK ST | 51130 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) | \$0.00 (S) \$0.00 (A) | Incorrectly Classified Claim | Pgs. 1-5 |
| BROCKPORT, NY 14420 UNITED STATES OF AMERICA | | | \$1,000.00 (P) \$0.00 (U) | \$0.00 (P) \$1,000.00 (U) | | |
| Official Claim Date: 11/25/2009 | | | \$1,000.00 (T) | \$1,000.00 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|---------------------------------|------|----------------------------------|-------------------------------|-------------------------------|------------------------------------|----------|
| MARTIN, JUDY 27 BOBCAT LN | 8879 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) | \$0.00 (S) \$0.00 (A) | Incorrectly Classified Claim | Pgs. 1-5 |
| DAHLONEGA, GA 30533 | | | \$12,998.96 (P) \$0.00 (U) | \$0.00 (P) \$12,998.96 (U) | | |
| Official Claim Date: 10/13/2009 | | | \$12,998.96 (T) | \$12,998.96 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|--|-------|----------------------------------|----------------------------|----------------------------|------------------------------------|----------|
| MARTINSON, KATHERINE 33 VILLAGE PKWY UNIT 238 | 65132 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) | \$0.00 (S) \$0.00 (A) | Incorrectly Classified Claim | Pgs. 1-5 |
| CIRCLE PINES, MN 55014 | | | \$750.00 (P) \$0.00 (U) | \$0.00 (P) \$750.00 (U) | | |
| Official Claim Date: 11/30/2009 | | | \$750.00 (T) | \$750.00 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|---------------------------------|-------|----------------------------------|-------------------------------|-------------------------------|------------------------------------|----------|
| MARVIN ECHOLS PO BOX 2211 | 44240 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) | \$0.00 (S) \$0.00 (A) | Incorrectly Classified Claim | Pgs. 1-5 |
| BAY CITY, MI 48707 | | | \$30,000.00 (P) \$0.00 (U) | \$0.00 (P) \$30,000.00 (U) | | |
| Official Claim Date: 11/24/2009 | | | \$30,000.00 (T) | \$30,000.00 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

Exhibit A

Twenty-Seventh Omnibus Objection

Motors Liquidation Company, et al.

Case No. 09-50026 (REG), Jointly Administered

CLAIMS TO BE RECLASSIFIED

| Name and Address of Claimant | Claim # | Debtor | Claim Amount and Priority (1) | Modified Priority Status/Reduced Amount | Grounds For Objection | Objection Page Reference |
|---------------------------------|---------|-------------|-------------------------------|---|------------------------------|--------------------------|
| MARY POWLEDGE | 44617 | Motors | \$0.00 (S) | \$0.00 (S) | Incorrectly Classified Claim | Pgs. 1-5 |
| C/O ANGEL HAGMAIER | | Liquidation | \$0.00 (A) | \$0.00 (A) | | |
| ATTORNEY AT LAW | | Company | \$5,000,000.00 (P) | \$0.00 (P) | | |
| 211 E PARKWOOD AVE SUITE 107 | | | \$0.00 (U) | \$5,000,000.00 (U) | | |
| FRIENDSWOOD, TX 77546 | | | \$5,000,000.00 (T) | \$5,000,000.00 (T) | | |
| Official Claim Date: 11/24/2009 | | | | | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|---------------------------------|-------|-------------|------------------|------------------|------------------------------|----------|
| MICHAEL T JONES 2ND ACTION | 29055 | Motors | \$0.00 (S) | \$0.00 (S) | Incorrectly Classified Claim | Pgs. 1-5 |
| PRO SE | | Liquidation | \$0.00 (A) | \$0.00 (A) | | |
| 63 WAVERLY AVE | | Company | \$140,000.00 (P) | \$0.00 (P) | | |
| DAYTON, OH 45405 | | | \$0.00 (U) | \$140,000.00 (U) | | |
| Official Claim Date: 11/18/2009 | | | \$140,000.00 (T) | \$140,000.00 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|--------------------------------|------|-------------|------------------|------------------|------------------------------|----------|
| MITCHELL R CANTY | 1154 | Motors | \$0.00 (S) | \$0.00 (S) | Incorrectly Classified Claim | Pgs. 1-5 |
| 8146 REYNOLDSWOOD DRIVE | | Liquidation | \$0.00 (A) | \$0.00 (A) | | |
| REYNOLDSBURG, OH 43068 | | Company | \$500,000.00 (P) | \$0.00 (P) | | |
| | | | \$0.00 (U) | \$500,000.00 (U) | | |
| Official Claim Date: 8/18/2009 | | | \$500,000.00 (T) | \$500,000.00 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|--------------------------------|-------|-------------|--------------|--------------|------------------------------|----------|
| MITCHELL, JACKIE | 18967 | Motors | \$0.00 (S) | \$0.00 (S) | Incorrectly Classified Claim | Pgs. 1-5 |
| 8958 GATEWOOD CIR | | Liquidation | \$0.00 (A) | \$0.00 (A) | | |
| JONESBORO, GA 30238 | | Company | \$500.00 (P) | \$0.00 (P) | | |
| | | | \$0.00 (U) | \$500.00 (U) | | |
| Official Claim Date: 11/2/2009 | | | \$500.00 (T) | \$500.00 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE RECLASSIFIED

| Name and Address of Claimant | Claim # | Debtor | Claim Amount and Priority (1) | Modified Priority Status/Reduced Amount | Grounds For Objection | Objection Page Reference |
|---|---------|----------------------------------|--|--|------------------------------------|--------------------------|
| PALMA, OLIVIA 348 HIGHLAND RD PITTSBURGH, PA 15235 | 8173 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) \$4,000.00 (P) \$0.00 (U) | \$0.00 (S) \$0.00 (A) \$0.00 (P) \$4,000.00 (U) | Incorrectly Classified Claim | Pgs. 1-5 |
| Official Claim Date: 10/12/2009 | | | \$4,000.00 (T) | \$4,000.00 (T) | | |
| Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim. | | | | | | |
| PALMERI, LOUIS 105 W 6TH ST BAY MINETTE, AL 36507 | 7723 | Motors Liquidation Company | \$0.00 (S) \$673.86 (A) \$0.00 (P) \$673.86 (U) | \$0.00 (S) \$0.00 (A) \$0.00 (P) \$1,347.72 (U) | Incorrectly Classified Claim | Pgs. 1-5 |
| Official Claim Date: 10/9/2009 | | | \$1,347.72 (T) | \$1,347.72 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

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Exhibit A

Twenty-Seventh Omnibus Objection

Motors Liquidation Company, et al.

Case No. 09-50026 (REG), Jointly Administered

CLAIMS TO BE RECLASSIFIED

| Name and Address of Claimant | Claim # | Debtor | Claim Amount and Priority (1) | Modified Priority Status/Reduced Amount | Grounds For Objection | Objection Page Reference |
|-------------------------------------|---------|----------------------------------|-------------------------------|---|------------------------------------|--------------------------|
| PATRICIA FERRARO 13366 ANGLER ST | 7673 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) | \$0.00 (S) \$0.00 (A) | Incorrectly Classified Claim | Pgs. 1-5 |
| SPRING HILL, FL 34609 | | | \$2,514.15 (P) \$0.00 (U) | \$0.00 (P) \$2,514.15 (U) | | |
| Official Claim Date: 10/9/2009 | | | \$2,514.15 (T) | \$2,514.15 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|---|------|----------------------------------|----------------------------|----------------------------|------------------------------------|----------|
| PATRICIA FERRARO 13366 ANGLER STREET | 7674 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) | \$0.00 (S) \$0.00 (A) | Incorrectly Classified Claim | Pgs. 1-5 |
| SPRING HILL, FL 34609 | | | \$902.52 (P) \$0.00 (U) | \$0.00 (P) \$902.52 (U) | | |
| Official Claim Date: 10/9/2009 | | | \$902.52 (T) | \$902.52 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|---|------|----------------------------------|----------------------------|----------------------------|------------------------------------|----------|
| PATRICIA FERRARO 13366 ANGLER STREET | 7675 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) | \$0.00 (S) \$0.00 (A) | Incorrectly Classified Claim | Pgs. 1-5 |
| SPRING HILL, FL 34609 | | | \$733.48 (P) \$0.00 (U) | \$0.00 (P) \$733.48 (U) | | |
| Official Claim Date: 10/9/2009 | | | \$733.48 (T) | \$733.48 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|--------------------------------------|-------|----------------------------------|------------------------------|------------------------------|------------------------------------|----------|
| PENNY, AMANDA 6118 WAKE FOREST RD | 19413 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) | \$0.00 (S) \$0.00 (A) | Incorrectly Classified Claim | Pgs. 1-5 |
| DURHAM, NC 27703 | | | \$5,000.00 (P) \$0.00 (U) | \$0.00 (P) \$5,000.00 (U) | | |
| Official Claim Date: 11/3/2009 | | | \$5,000.00 (T) | \$5,000.00 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

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Exhibit A

Twenty-Seventh Omnibus Objection

Motors Liquidation Company, et al.

Case No. 09-50026 (REG), Jointly Administered

CLAIMS TO BE RECLASSIFIED

| Name and Address of Claimant | Claim # | Debtor | Claim Amount and Priority (1) | Modified Priority Status/Reduced Amount | Grounds For Objection | Objection Page Reference |
|--------------------------------------|---------|----------------------------------|-------------------------------|---|------------------------------------|--------------------------|
| PFAFF, TERESA 5757 WHISPERING WAY | 44622 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) | \$0.00 (S) \$0.00 (A) | Incorrectly Classified Claim | Pgs. 1-5 |
| LOVES PARK, IL 61111 | | | \$35,000.00 (P) \$0.00 (U) | \$0.00 (P) \$35,000.00 (U) | | |
| Official Claim Date: 11/24/2009 | | | \$35,000.00 (T) | \$35,000.00 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|--|-------|----------------------------------|------------------------------|------------------------------|------------------------------------|----------|
| RAMIREZ JEANETTE RAMIREZ, JEANETTE 15594 MALLORY CT. | 13364 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) | \$0.00 (S) \$0.00 (A) | Incorrectly Classified Claim | Pgs. 1-5 |
| MOORPARK, CA 93021 | | | \$5,900.00 (P) \$0.00 (U) | \$0.00 (P) \$5,900.00 (U) | | |
| Official Claim Date: 10/20/2009 | | | \$5,900.00 (T) | \$5,900.00 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|-----------------------------------|------|----------------------------------|----------------------------|----------------------------|------------------------------------|----------|
| RAYMOND J KLASS 201 E SMITH ST | 2244 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) | \$0.00 (S) \$0.00 (A) | Incorrectly Classified Claim | Pgs. 1-5 |
| BAY CITY, MI 48706 | | | \$214.34 (P) \$0.00 (U) | \$0.00 (P) \$214.34 (U) | | |
| Official Claim Date: 10/1/2009 | | | \$214.34 (T) | \$214.34 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|---|-------|----------------------------------|----------------------------|----------------------------|------------------------------------|----------|
| RIPPO JILL J AKA JILL J HUGHES 16069 W BECKER LN | 50846 | Motors Liquidation Company | \$0.00 (S) \$832.12 (A) | \$0.00 (S) \$0.00 (A) | Incorrectly Classified Claim | Pgs. 1-5 |
| SURPRISE, AZ 85379 | | | \$0.00 (P) \$0.00 (U) | \$0.00 (P) \$832.12 (U) | | |
| Official Claim Date: 11/25/2009 | | | \$832.12 (T) | \$832.12 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

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Exhibit A

Twenty-Seventh Omnibus Objection

Motors Liquidation Company, et al.

Case No. 09-50026 (REG), Jointly Administered

CLAIMS TO BE RECLASSIFIED

| Name and Address of Claimant | Claim # | Debtor | Claim Amount and Priority (1) | Modified Priority Status/Reduced Amount | Grounds For Objection | Objection Page Reference |
|--|---------|----------------------------------|--|--|------------------------------------|--------------------------|
| RIPPO, JILL J A/K/A JILL J HUGHES 16069 W BECKER LN SURPRISE, AZ 85379 | 50845 | Motors Liquidation Company | \$0.00 (S) \$558.48 (A) \$0.00 (P) \$0.00 (U) | \$0.00 (S) \$0.00 (A) \$0.00 (P) \$558.48 (U) | Incorrectly Classified Claim | Pgs. 1-5 |
| Official Claim Date: 11/25/2009 | | | \$558.48 (T) | \$558.48 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|--|-------|----------------------------------|--|--|------------------------------------|----------|
| ROSIE BLEDSOE 7604 SHAWNEE LANE # 232 WESTCHESTER, OH 45069 UNITED STATES OF AMERICA | 27359 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) \$2,580.20 (P) \$0.00 (U) | \$0.00 (S) \$0.00 (A) \$0.00 (P) \$2,580.20 (U) | Incorrectly Classified Claim | Pgs. 1-5 |
| Official Claim Date: 11/16/2009 | | | \$2,580.20 (T) | \$2,580.20 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|---|-------|----------------------------------|---|---|------------------------------------|----------|
| SALTERS, ORMAN 7197 MALLARD CREEK DR APT 67 HORN LAKE, MS 38637 | 38937 | Motors Liquidation Company | \$0.00 (S) \$10,500.00 (A) \$0.00 (P) \$0.00 (U) | \$0.00 (S) \$0.00 (A) \$0.00 (P) \$10,500.00 (U) | Incorrectly Classified Claim | Pgs. 1-5 |
| Official Claim Date: 11/23/2009 | | | \$10,500.00 (T) | \$10,500.00 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|--|-------|----------------------------------|--|--|------------------------------------|----------|
| SETTLEMENT AGREEMENT IN SODERS V GENERAL MOTORS CORPORATION AND RODANAST P C ATTN: JOSEPH F RODA, ESQUIRE, RODANAST PC 801 ESTELLE DR LANCASTER, PA 17601 | 44887 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) \$1,286,346.00 (P) \$0.00 (U) | \$0.00 (S) \$0.00 (A) \$0.00 (P) \$1,286,346.00 (U) | Incorrectly Classified Claim | Pgs. 1-5 |
| Official Claim Date: 11/24/2009 | | | \$1,286,346.00 (T) | \$1,286,346.00 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

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Exhibit A

Twenty-Seventh Omnibus Objection

Motors Liquidation Company, et al.

Case No. 09-50026 (REG), Jointly Administered

CLAIMS TO BE RECLASSIFIED

| Name and Address of Claimant | Claim # | Debtor | Claim Amount and Priority (1) | Modified Priority Status/Reduced Amount | Grounds For Objection | Objection Page Reference |
|---------------------------------|---------|----------------------------------|----------------------------------|---|------------------------------------|--------------------------|
| SHELBY, LARRY 833 N 427 RD | 9248 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) | \$0.00 (S) \$0.00 (A) | Incorrectly Classified Claim | Pgs. 1-5 |
| PRYOR, OK 74361 | | | \$2,785.98 (P) \$2,785.98 (U) | \$0.00 (P) \$5,571.96 (U) | | |
| Official Claim Date: 10/13/2009 | | | \$5,571.96 (T) | \$5,571.96 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|----------------------------------|------|----------------------------------|----------------------------|----------------------------|------------------------------------|----------|
| SILVERMAN MEL 7159 BOSCANI DR | 9301 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) | \$0.00 (S) \$0.00 (A) | Incorrectly Classified Claim | Pgs. 1-5 |
| BOYNTON BEACH, FL 33437 | | | \$789.30 (P) \$0.00 (U) | \$0.00 (P) \$789.30 (U) | | |
| Official Claim Date: 10/13/2009 | | | \$789.30 (T) | \$789.30 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|--|-------|----------------------------------|-------------------------------------|--------------------------------|------------------------------------|----------|
| SIMPSON, RACHEL C/O LAW OFFICES OF DEAN T. YEOTIS 611 W COURT ST STE 200 | 16113 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) | \$0.00 (S) \$0.00 (A) | Incorrectly Classified Claim | Pgs. 1-5 |
| FLINT, MI 48503 | | | \$84,000.00 (P) \$791,000.00 (U) | \$0.00 (P) \$875,000.00 (U) | | |
| Official Claim Date: 10/26/2009 | | | \$875,000.00 (T) | \$875,000.00 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

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Twenty-Seventh Omnibus Objection

Motors Liquidation Company, et al.

Case No. 09-50026 (REG), Jointly Administered

CLAIMS TO BE RECLASSIFIED

| Name and Address of Claimant | Claim # | Debtor | Claim Amount and Priority (1) | Modified Priority Status/Reduced Amount | Grounds For Objection | Objection Page Reference |
|--------------------------------------|---------|-------------|-------------------------------|---|------------------------------|--------------------------|
| SMILEY COLLEEN | 10724 | Motors | \$0.00 (S) | \$0.00 (S) | Incorrectly Classified Claim | Pgs. 1-5 |
| SMILEY, GRANDCHILD - ARIZYAH | | Liquidation | | | | |
| ELCO ADMINISTRATIVE SERVICES COMPANY | | Company | \$4,400.00 (A) | \$0.00 (A) | | |
| BOX 4800 | | | \$0.00 (P) | \$0.00 (P) | | |
| WAYNE, NJ 07474 | | | \$0.00 (U) | \$4,400.00 (U) | | |
| Official Claim Date: 10/15/2009 | | | \$4,400.00 (T) | \$4,400.00 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|--------------------------------------|-------|-------------|----------------|----------------|------------------------------|----------|
| SMILEY COLLEEN | 10727 | Motors | \$0.00 (S) | \$0.00 (S) | Incorrectly Classified Claim | Pgs. 1-5 |
| ENTERPRISE RENTAL | | Liquidation | | | | |
| ELCO ADMINISTRATIVE SERVICES COMPANY | | Company | \$4,400.00 (A) | \$0.00 (A) | | |
| BOX 4800 | | | \$0.00 (P) | \$0.00 (P) | | |
| WAYNE, NJ 07474 | | | \$0.00 (U) | \$4,400.00 (U) | | |
| Official Claim Date: 10/15/2009 | | | \$4,400.00 (T) | \$4,400.00 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|--------------------------------------|-------|-------------|----------------|----------------|------------------------------|----------|
| SMILEY COLLEEN | 10728 | Motors | \$0.00 (S) | \$0.00 (S) | Incorrectly Classified Claim | Pgs. 1-5 |
| SMILEY, COLLEEN | | Liquidation | | | | |
| ELCO ADMINISTRATIVE SERVICES COMPANY | | Company | \$4,400.00 (A) | \$0.00 (A) | | |
| BOX 4800 | | | \$0.00 (P) | \$0.00 (P) | | |
| WAYNE, NJ 07474 | | | \$0.00 (U) | \$4,400.00 (U) | | |
| Official Claim Date: 10/15/2009 | | | \$4,400.00 (T) | \$4,400.00 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|--------------------------------------|-------|-------------|----------------|----------------|------------------------------|----------|
| SMILEY, COLLEEN | 10726 | Motors | \$0.00 (S) | \$0.00 (S) | Incorrectly Classified Claim | Pgs. 1-5 |
| ELCO ADMINISTRATIVE SERVICES COMPANY | | Liquidation | | | | |
| BOX 4800 | | Company | \$4,400.00 (A) | \$0.00 (A) | | |
| WAYNE, NJ 07474 | | | \$0.00 (P) | \$0.00 (P) | | |
| | | | \$0.00 (U) | \$4,400.00 (U) | | |
| Official Claim Date: 10/15/2009 | | | \$4,400.00 (T) | \$4,400.00 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

Exhibit A

Twenty-Seventh Omnibus Objection

Motors Liquidation Company, et al.

Case No. 09-50026 (REG), Jointly Administered

CLAIMS TO BE RECLASSIFIED

| Name and Address of Claimant | Claim # | Debtor | Claim Amount and Priority (1) | Modified Priority Status/Reduced Amount | Grounds For Objection | Objection Page Reference |
|--|---------|----------------------------------|----------------------------------|---|------------------------------------|--------------------------|
| SMITH, LATONIA 3006 CHARLESTON DR JACKSON | 19126 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) | \$0.00 (S) \$0.00 (A) | Incorrectly Classified Claim | Pgs. 1-5 |
| JACKSON, MS 39212 | | | \$2,650.00 (P) \$2,650.00 (U) | \$0.00 (P) \$5,300.00 (U) | | |
| Official Claim Date: 11/2/2009 | | | \$5,300.00 (T) | \$5,300.00 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|--|-------|----------------------------------|-----------------------------------|-------------------------------|------------------------------------|----------|
| STEFAN, SHANNON 2277 WINDHAVEN LANE | 49687 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) | \$0.00 (S) \$0.00 (A) | Incorrectly Classified Claim | Pgs. 1-5 |
| RANCHO CORDOVA, CA 95670 | | | \$2,075.59 (P) \$52,945.91 (U) | \$0.00 (P) \$55,021.50 (U) | | |
| Official Claim Date: 11/25/2009 | | | \$55,021.50 (T) | \$55,021.50 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|------------------------------------|-------|----------------------------------|------------------------------|------------------------------|------------------------------------|----------|
| STEINERT SHARON 742 PINE STREET | 64283 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) | \$0.00 (S) \$0.00 (A) | Incorrectly Classified Claim | Pgs. 1-5 |
| PORT HURON, MI 48060 | | | \$3,700.00 (P) \$0.00 (U) | \$0.00 (P) \$3,700.00 (U) | | |
| Official Claim Date: 11/30/2009 | | | \$3,700.00 (T) | \$3,700.00 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|--|-------|----------------------------------|---|---|------------------------------------|----------|
| STEPHEN AND SHARON RITCHIE STEPHEN RITCHIE SHARON RITCHIE 20560 ROMAR LANE SANTA CLARITA, CA 91350 | 64097 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) \$34,130.00 (P) \$0.00 (U) | \$0.00 (S) \$0.00 (A) \$0.00 (P) \$34,130.00 (U) | Incorrectly Classified Claim | Pgs. 1-5 |
| Official Claim Date: 11/30/2009 | | | \$34,130.00 (T) | \$34,130.00 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

Exhibit A

Twenty-Seventh Omnibus Objection

Motors Liquidation Company, et al.

Case No. 09-50026 (REG), Jointly Administered

CLAIMS TO BE RECLASSIFIED

| Name and Address of Claimant | Claim # | Debtor | Claim Amount and Priority (1) | Modified Priority Status/Reduced Amount | Grounds For Objection | Objection Page Reference |
|--|---------|----------------------------------|----------------------------------|---|------------------------------------|--------------------------|
| STEWART, GLORIA 5337 ALTO VISTA AVE | 22461 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) | \$0.00 (S) \$0.00 (A) | Incorrectly Classified Claim | Pgs. 1-5 |
| SHREVEPORT, LA 71109 | | | \$7,675.00 (P) \$7,325.00 (U) | \$0.00 (P) \$15,000.00 (U) | | |
| Official Claim Date: 11/10/2009 | | | \$15,000.00 (T) | \$15,000.00 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|-------------------------------------|-------|----------------------------------|------------------------------|------------------------------|------------------------------------|----------|
| STEWART, MELVIN 430 W 6TH STREET | 17107 | Motors Liquidation Company | \$0.00 (S) \$4,425.00 (A) | \$0.00 (S) \$0.00 (A) | Incorrectly Classified Claim | Pgs. 1-5 |
| LEXINGTON, KY 40508 | | | \$0.00 (P) \$0.00 (U) | \$0.00 (P) \$4,425.00 (U) | | |
| Official Claim Date: 10/28/2009 | | | \$4,425.00 (T) | \$4,425.00 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|--|-------|----------------------------------|--------------------------------|--------------------------------|------------------------------------|----------|
| TAMMY MITCHELL 4297 CENTERVILLE CHURCH RD | 36924 | Motors Liquidation Company | \$0.00 (S) \$0.00 (A) | \$0.00 (S) \$0.00 (A) | Incorrectly Classified Claim | Pgs. 1-5 |
| FAIRMONT, NC 28340 | | | \$350,000.00 (P) \$0.00 (U) | \$0.00 (P) \$350,000.00 (U) | | |
| Official Claim Date: 11/23/2009 | | | \$350,000.00 (T) | \$350,000.00 (T) | | |

Note: This claim arises from litigation against the Debtors. It is not entitled to priority status, and it is not entitled an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code. Accordingly, this claim should be reclassified as a non-priority, general unsecured claim.

| | | | | | | |
|---------------------|------------|--|---|---|--|--|
| Claim Totals | 100 | | \$0.00 (S) \$146,491.97 (A) \$301,149,411.55 (P) \$2,358,390.24 (U) \$303,654,293.76 (T) | \$0.00 (S) \$0.00 (A) \$0.00 (P) \$303,654,293.76 (U) \$303,654,293.76 (T) | | |
|---------------------|------------|--|---|---|--|--|

(1) In the "Claim Amount and Priority" column, (S) = secured claim, (A) = administrative expense claim, (P) = priority claim, (U) = unsecured claim and (T) = total claim. The amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00".

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